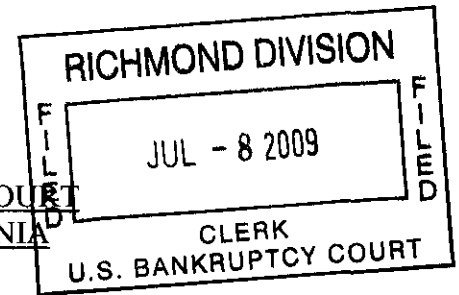


IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION



IN RE:       CIRCUIT CITY STORES, INC.,     )  
              ET AL,                                 )  
   )  
              Debtors.                                )       No. 08-35653 (KRH)  
\_\_\_\_\_  
   )       (Chapter 11)

**RESPONSE TO DEBTORS' TWENTY-FIRST OMNIBUS**  
**OBJECTION TO CLAIMS (DISALLOWANCE OF**  
**CERTAIN DUPLICATE CLAIMS)**

Comes now the Blount County Trustee, by and through its attorneys, and files herewith its response in opposition to the Debtors' Twenty-First Omnibus Objection to Claims ("Omnibus Objection"), and would state as follows:

1.       The Blount County Trustee is the tax collector for all personal property taxes for persons or entities doing business in Blount County, Tennessee.
2.       Tennessee personal property taxes are statutory claims as provided by T.C.A. Sections 67-5-2101, et seq.
3.       The Blount County Trustee filed two (2) Proofs of Claim in this matter, each in the amount of \$2,992.00, one being a pre-petition Proof of Claim for the unpaid personal property taxes owed by the Debtors for calendar year 2008, and the second being a Administrative/Post-Petition Proof of Claim for the estimated personal property taxes owed by the Debtors for the year 2009.

4. The two (2) claims filed in this matter are not duplicates of the same debt, but, in fact, represent tax claims owed by the Debtors for two (2) distinct periods of time, one being 2008 as a pre-petition claim, and the other for 2009 as an Administrative/Post-Petition claim.

5. The Blount County Trustee received from Circuit City Stores, Claims Processing, c/o Kurtzman Carson Consultants, LLC, 2335 Alaska Avenue, El Segundo, California 90245, four (4) separate Proof of Claim Confirmation cards, which provided the following:

- (a) Claim No. 12878 – received on 5/5/2009.
- (b) Claim No. 12879 – received on 5/5/2009.
- (c) Claim No. 13019 – received on 5/18/2009.
- (d) Claim No. 13024 – received on 5/18/2009.

Nowhere on any of the Proof of Claim Confirmation cards did the Debtors state which Blount County Trustee claim was given which number.

6. In the Omnibus Objection, the Debtors list Claim No. 13019 in the amount of \$2,992.00 as surviving Claim Number 12878. The Omnibus Objection lists Claim Number 13024 in the amount of \$2,992.00 as surviving Claim Number 12879. One of these is incorrect as it does not reflect the Administrative/Post-Petition Proof of Claim as one of the claims.

7. The person with personal knowledge of the relevant facts that support this response is counsel for the Blount County Trustee, whose name appears below and is Carl P. McDonald, Esq., Goddard & Gamble Attorneys, 101 W. Broadway, Suite 208, Maryville, Tennessee 37801; Telephone: (865) 982-6731; Fax No.: (865) 982-6733; e-mail address: [gandg\\_cpm@bellsouth.net](mailto:gandg_cpm@bellsouth.net), who is also the designated representative to whom attorneys for the Debtors should serve a reply, if any.

WHEREFORE, the Blount County Trustee responds in opposition to the Debtors' Omnibus Objection to his pre-petition Proof of Claim and the failure to designate his Administrative/Post-Petition Proof of Claim.

Dated this 8<sup>th</sup> day of July, 2009.

  
\_\_\_\_\_  
Attorney for Blount County Trustee

CARL P. McDONALD  
T.B.P.R. #001723  
Goddard & Gamble, Attorneys  
Suite 208  
101 West Broadway Avenue  
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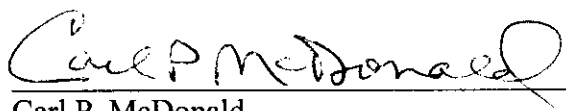
CERTIFICATE OF SERVICE

I, the undersigned, hereby certify that on the 8<sup>th</sup> day of July, 2009, I have forwarded, **by overnight mail**, a true and correct copy of the foregoing Response to Debtors' Twenty-First Omnibus Objection to Claims (Disallowance of Certain Duplicate Claims) to the following:

Gregg M. Galardi, Esq.  
Ian S. Fredericks, Esq.  
Skadden, Arps, Slate, et al  
One Rodney Square  
Wilmington, DE 19899-0636

Dion W. Hayes, Esq.  
Douglas M. Foley, Esq.  
McGuirewoods, LLP  
One James Center  
901 E. Cary Street  
Richmond, VA 23219

Chris L. Dickerson, Esq.  
Skadden, Arps, Slate, et al  
333 West Wacker Drive  
Chicago, IL 60606

  
\_\_\_\_\_  
Carl P. McDonald

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ATTORNEYS

101 WEST BROADWAY

SUITE 208

MARYVILLE, TENNESSEE 37801

M. H. GAMBLE, 1871-1934  
HOMER A. GODDARD, 1891-1960  
J. C. GAMBLE, 1904-1987  
M. H. GAMBLE, JR., 1914-1990

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ARTHUR B. GODDARD  
CARL P. McDONALD  
ROBERT N. GODDARD

DIANE M. HICKS

July 8, 2009

VIA FEDERAL EXPRESS

Clerk of the Bankruptcy Court  
United States Bankruptcy Court  
701 East Broad Street  
Room 4000  
Richmond, VA 23219

RE: Circuit City Stores, Inc., et al  
Bankruptcy No. 08-35653 (Ch. 11)

Dear Sir:

Please find enclosed a Response to Debtors' Twenty-First Omnibus Objection to Claims (Disallowance of Certain Duplicate Claims) for filing on behalf of the Blount County Trustee in the above matter. I have also enclosed a copy of the first page of the Response, which I would ask that you please stamp "Filed," and return to me in the enclosed, self-addressed and stamped envelope.

Very truly yours,



CPM/maz  
Enclosures

cc: Gregg M. Galardi, Esq. w/enc.  
Ian S. Fredericks, Esq. w/enc.  
(Skadden, Arps, Slate, et al) (Via Federal Express)

Dion W. Hayes, Esq. w/enc.  
Douglas M. Foley, Esq. w/enc.  
(McGuirewoods, LLP) (Via Federal Express)

Chris L. Dickerson, Esq. w/enc.  
(Skadden, Arps, Slate, et al) (Via Federal Express)

Blount County Trustee w/enc.